

## **Exhibit “2”**

**DECLARATION OF MÉRRIDA COXWELL**

I, MÉRRIDA COXWELL, say and declare as follows:

1. I am an individual over 18 years of age and competent to make this Declaration.
2. If called upon to do so, I could and would competently testify as to the facts set forth in this Declaration.
3. The facts set forth below are true of my personal knowledge.
4. I am an attorney at law duly admitted to practice before this Court by *pro hac vice* and the State and Federal Courts of the State of Mississippi,
5. I am an attorney with the law firm of Coxwell & Associates, PLLC, attorneys of record for Scott County, Mississippi.
6. I make this Declaration in support of the motion to allow late filing of proofs of claim ("Motion") on behalf of Scott County, Mississippi.
7. These clients did not have a claim filed before the July 30, 2020 claims bar date due to excusable neglect and should be allowed to file a proof of claim after the bar date.
8. On or around March 2020 a National Pandemic was declared and a State Pandemic was declared by Mississippi. The attorneys and staff of Coxwell & Associates, PLLC, transitioned to work at home which was an incredibly difficult procedure for a small office of two attorneys and three (3) staff members. The offices stayed in a "Stay at Home" and then a "Safer at Home" as directed by the Governor until on or about June 17, 2020.

The Coronavirus Pandemic began a fast and virulent rise in Mississippi on or around April 2020. It dropped briefly and in late June and early July the number of cases rose so fast John Hopkins Medical School announced that Mississippi would surpass Florida in the number of COVID-19 cases. At that time the positivity rate in Mississippi was 23%, the highest in the nation.

During this time two (2) of Coxwell & Associates, PLLC's legal assistants/paralegals tested positive for the Coronavirus. L.H., a personal assistant for Merrida Coxwell and office manager for Coxwell & Associates, PLLC, tested positive on July 19<sup>th</sup>, 2020. She left work and did not return until August 3, 2020. All the remaining Staff then had to go get tested at a State Facility and they waited at home pending test results.

I was tested on July 21, 2020 and received negative on July 24, 2020. D.W. who handles the filing of numerous claims for Coxwell & Associates, PLLC, testified positive for Coronavirus on July 24, 2020. Prior to that time, she was working a significant part of time at home. Once she received notification that she was positive, she left work and her first day back at work is August 21, 2020. During her Covid-19 stay-at-home requirements, she performed practically no work for Coxwell & Associates, PLLC, due to the severity of her illness which resulted in one trip to the medical center with low blood-oxygen saturation levels.

In additions to the problems with Staff, one of my family members tested positive for Coronavirus during July. My wife and youngest children left our home and stayed away for approximately 25 days before returning to the house on August 2, 2020. During this time, I stayed home and cared for one child with the virus.

These issues took place during June and July causing our office to miss the filing of the Proof of Claim for Scott County, Mississippi. Scott County, Mississippi, is a small, rural county. I do not believe any other party will suffer prejudice with the allowance of this late claim. Upon finding out that the bar date passed, I immediately filed a claim on August 14, 2020. The Motion and Notice would have been filed on August 14, 2020, however counsel had to wait for his *pro hac vice* to be granted by this Court and the Court was backlogged due to the coronavirus. The *pro hac vice* was granted August 26<sup>th</sup>, 2020. (DKT. 1619)

I declare under penalty of perjury under the laws of the State of Mississippi that the  
forgoing is true and correct and executed this 1st day of September 2020.

/s/ Mérrida Coxwell  
MÉRRIDA COXWELL